

SECTION 121—SF 132, APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

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Summary of Changes*

Describes the columns used on the SF 132 and letter apportionment Excel spreadsheets. Shows a new column, line split, to be used to distinguish between two or more amounts that you would normally report on a single line (Section 121.5.).

Describes how to use program reporting categories (sections 121.2 through 121.9).

Clarifies treatment of extensions of the availability of unobligated balances (section 121.10).

**Note: The apportionment changes related to program reporting categories were incorporated in the May 2003 electronic version of the A-11.*

121.1 How is the SF 132 organized?

The SF 132 contains two general sections: **Budgetary Resources** and **Application of Budgetary Resources**. Under Budgetary Resources, you display the sources of actual and anticipated resources as well as actual and anticipated reductions to those resources. Under the Application of Budgetary Resources, you display how you intend to use those resources, whether by fiscal quarter, activity, project, object, or a combination thereof.

The SF 132 is divided into three columns titled as follows:

- Amount on Latest SF 132
 - *Initial apportionment requests.* Leave the column blank. See [exhibits 121A](#), [121B](#), and [121D](#) for examples of an annual appropriation, a no-year appropriation, and appropriations provided by a continuing resolution.
 - *Reapportionment requests.* Include the amounts in the "Action by OMB" column of the previously approved SF 132. Unless OMB determines otherwise, when amounts are automatically apportioned (as specified in [section 123.5](#) or [section 120.36](#)) and there is a subsequent need for reapportionment, reflect adjustments previously made as automatic apportionments in the "Amount on Latest SF 132" column. Footnote the changes made as automatic apportionments. See [exhibits 121C](#), [121E](#), [121F](#), [121G](#), [121H](#), and [121I](#) for examples of *reapportionments*.
- Agency Request—Include amounts in the column for each applicable line. Report the detailed information on each line of the form as explained below.
- Action by OMB—Leave the column blank.

SF 132 line numbers are shown on [exhibit 121M](#). [Appendix F](#) includes descriptions of the items that are to be included on each line (e.g., new line 8C, apportioned for future fiscal years).

Usually, lines for reporting actual amounts will apply only to reapportionment requests. Unless more recent figures are available, verify that all amounts agree with the most recent SF 133. Include a footnote (at the bottom of the SF 132) to indicate the period covered by the actual amounts reported on the form.

121.2 How do program reporting categories fit into the apportionment process?

Agencies and OMB use the apportionment process to identify those program reporting categories that agencies will report obligations against in their SF 133 reports. (As noted in section 120.2, not every TAFS uses program reporting categories.) The program reporting categories are included as an attachment to the apportionment. The program reporting categories are **not** used to apportion funds, are

not subject to the anti-deficiency act, and are not presented on the actual apportionment form itself. The attachment that contains the program reporting categories is described in [section 121.9](#).

Here is how program reporting categories relate to Category A and Category B apportioned lines.

You will sometimes use two or more reporting categories for a single, specific Category B project. You must always use at least two reporting categories in these cases, one for each significant program reporting category, and one as an "All Other" component where you will report other obligations related to the Category B project.

You will sometimes use two or more reporting categories for Category A apportionments. As noted earlier, you must use at least two reporting categories, one of which is "All Other".

See [Exhibit 121-O](#) for a sample format of program reporting categories. This exhibit is consistent with the apportionment information in Exhibits 121-C and 121-N.

121.3 Why does OMB send the names of program reporting categories and Category B projects to Treasury for use in FACTS II?

OMB sends program reporting categories from approved apportionment attachments to the Department of the Treasury's Financial Management Service (FMS), which operates the FACTS II system that agencies use to report their SF 133 budget execution information. When reporting their obligations, FACTS II provides agencies with the list of program reporting categories to report upon; these are the same categories that OMB provides from the apportionment attachments.

For those TAFSs that use Category B projects but do not use program reporting categories, OMB sends FMS the list of Category B projects for use in FACTS II reporting.

OMB sends this information to FMS so OMB can use automated tools to align program reporting categories and Category B projects on the apportionments to the budget execution reports. Prior to this change, OMB was unable to create automated reports that show apportioned amounts (from the SF 132) and obligations (from the SF 133) by program reporting category or Category B project. The reason is that the SF 132s and SF 133s used slightly different names for the Category B projects, so it was impossible to use a computer program to line up the projects by name.

121.4 Can agencies add new program reporting categories or Category B projects when reporting their FACTS II data?

Yes, but only when it makes sense to do so. Here are some examples.

First, you must report all obligations that took place during the reporting period. If FACTS II does not provide you with a comprehensive list of program reporting categories or Category B projects to report all your obligations, you must add more categories or projects to report your obligations against.

Second, if you are aware that OMB has apportioned funds using Category B projects that are not presented in FACTS II, then you must add the missing Category B projects names, and report your obligations for those projects.

Third, if you are aware that OMB has used program reporting categories that are not presented in FACTS II, then you should add the missing program reporting category names, and report our obligations for those categories.

121.5 What apportionment formats are available, and what information must I include in these formats?

Two formats are available as Excel spreadsheets:

- SF 132 (see section 121.7 and exhibit 121M). Most accounts will be apportioned using this format.
- Letter apportionment (see section 121.8 and exhibit 121N). This format will be used only when requested by OMB.

These spreadsheets are: [Template for SF 132 apportionment](#) and [Template for letter apportionment](#)

Both formats ask you to provide a variety of information. Some, but not all, of the information required is shown below:

The fiscal year being apportioned.

The Treasury Appropriation Fund Symbol (TAFS) being apportioned, and the titles for the TAFS, bureau, and agency.

The SF 132 line number; see [Appendix F](#).

The SF 132 line number split. You can use the line split to distinguish between two or more amounts that are reported on a single line. For example, you may use line number split to distinguish between two or more sources of collections. You may not use line number splits for apportioned amount lines.

The SF 132 line stub is used for all lines on the SF 132 apportionment. For letter apportionments, you must use the line stub on apportioned lines.

All applicable amounts, e.g., the amount on the latest SF 132, the agency request, and the action by OMB.

For either format, all amounts must be in whole dollars; do not use cents. Do not round to thousands. Do not use dollar signs.

121.6 Will all apportioned amounts be shown on these two formats?

No. At times, OMB will approve apportionments when the amounts are not known at the time the apportionment is prepared. Common examples are:

- *When OMB issues an OMB Bulletin automatically apportioning amounts made available by a continuing resolution* (see [section 123.5](#)). Because amounts apportioned under continuing resolutions are for relatively short periods and are derived by formula, the formats described in [section 121.5](#) are not used. If you or OMB determines that your program or account should be apportioned separately during a continuing resolution because you need an amount different than the automatic apportionment, you should use one of the formats described in [section 121.5](#).
- *Adjustments permitted by [section 120.36](#)*. Adjustments of specified apportioned amounts are permitted without the submission of a reapportionment request.

- *Adjustments permitted in writing by OMB.* OMB may include on an SF 132 or letter apportionment a statement that actual unobligated balances, actual recoveries, or actual earned reimbursements are available without further OMB action. This is an expansion of the type of adjustment permitted by [section 120.36](#).

Reapportionment requests submitted through the year should include the amounts automatically apportioned in the columns entitled "Amount on Latest SF 132" and "Agency Request."

121.7 How do I complete the Excel spreadsheet to prepare the SF 132?

Do not change the line numbers or the format except to:

- Add Category B lines and stubs.
- Add line splits and stubs.
- Hide rows 15 through 28 for accounts other than Guaranteed loan financing accounts.
- Unhide columns as noted below.
- Add footnotes.

You may add as many Category B lines and stubs as you wish. If the spreadsheet takes more than one page to print, you may add rows to include identifying information and column titles on each page. Do not repeat the account identification in cells A1 through A7.

Cell A1 START OF ACCOUNT is a code that is used in uploading data for approved apportionments to MAX. DO NOT HIDE OR DELETE. This cell need not be in the print area.

Cell A2 Insert the two numbers of the Treasury Agency Code. If the number is unknown, please refer to Appendix C of OMB Circular No. A-11.

Cell A3 For multi-year funds only. Insert the four numbers of the first fiscal year of availability. For example, if the first year of availability is 2002, insert "2002".

Leave blank for annual and no-year accounts.

Cell A4 For annual and multi-year funds, insert the four numbers of the last fiscal year of availability. For example, if the last year of availability is 2003, insert "2003".

Insert "X" if this is a no-year account.

Cell A5 Insert the four numbers of the Treasury account code. Use a single apostrophe (') before an account number that begins with a zero so that four numbers will print. If this is a new account and no number has been assigned, please contact your OMB representative.

Cell A6 Insert four numbers to indicate the fiscal year to which this apportionment applies.

Cell A7 Use Yes or No to indicate whether program reporting categories are used.

NOTE: Identification numbers in cells A2 through A5 are used to identify data in column I. Use this same set of unique numbers whenever you reapportion an account or program whether you use the SF 132 or the letter apportionment.

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Cell D9 This cell contains the title "SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE". This cell is used by the upload program to distinguish the SF 132 format from the letter apportionment format and should not be altered.

Please complete the boxes at the top right hand-side of the SF 132 showing the Agency, Bureau, Appropriation or Fund Title or Symbol as shown in Exhibits 121A through 121L.

NOTE: Rows 15 through 28 of the Excel format should be used only if you are requesting apportionment of a guaranteed loan financing account. See [exhibit 185P](#). Please hide these rows if you are not requesting apportionment of a guaranteed loan financing account. If you are requesting apportionment of other credit accounts, use the regular SF 132 rows. See [section 185](#) and exhibits 185M through 185T.

Column A Cells other than A1 through A7 are reserved for SF 132 line numbers.

Column B Cells with line number splits are shown in this column. This column is normally blank. This column may not be used with apportioned amount lines.

Column C Cells with SF 132 line numbers in column A are reserved for SF 132 line descriptions. Do not change these except to add stubs for line splits or category B projects. The maximum length of stubs for line splits or Category B projects is 50 characters. The stubs must not have leading spaces, must not have ellipses (.....) at the end, and should not be prefaced with a sequence number or letter, e.g., (1), 1, a., b., etc.

Column D Cells with SF 132 line numbers in column A are reserved for the amount on the latest SF 132. Amounts on lines 7 and 12 are calculated by formula. Do not override these formulas. An "OOPS" comment on line 12 indicates an error that should be corrected.

DO NOT DELETE OR CHANGE THE FORMULA.

Column E Cells may be used to footnote amounts in column D (that is, a/, or b/, or 1/, or 2/). The text of the footnote should be placed after the signature blocks at the bottom of the SF 132 or on a separate sheet. This column is now hidden. Use the Unhide command if it is needed.

Column F Cells with SF 132 line numbers in column A may be used by DoD to display the apportionment request submitted by a component. Amounts on lines 7 and 12 are calculated by formula. Do not override these formulas. An "OOPS" comment on line 12 indicates an error that should be corrected. This column is now hidden. Use the Unhide command if it is needed.

DO NOT DELETE OR CHANGE THE FORMULA.

Column G Cells may be used to footnote amounts in column F (that is, a/, or b/, or 1/, or 2/). The text of the footnote should be placed after the signature blocks at the bottom of the SF 132 or on a separate sheet. This column is now hidden. Use the Unhide command if it is needed.

Column H Cells with SF 132 line numbers in column A are used to display the agency apportionment request. Amounts on lines 7 and 12 are calculated by formula. Do not override these formulas. An "OOPS" comment on line 12 indicates an error that should be corrected.

DO NOT DELETE OR CHANGE THE FORMULA.

Column I Cells may be used to footnote amounts in column H (that is, a/, or b/, or 1/, or 2/). The text of the footnote should be placed after the signature blocks at the bottom of the SF 132 or on a separate sheet. This column is now hidden. Use the Unhide command if it is needed.

Column J Cells with SF 132 line numbers in column A are used to display the Action by OMB. OMB will fill in lines 1 through 6 and 8 through 11. Amounts on lines 7 and 12 are calculated by formula. Do not override these formulas. An "OOPS" comment on line 12 indicates an error that should be corrected.

DO NOT DELETE OR CHANGE THE FORMULA.

Column K Cells may be used to footnote amounts in column K (that is, a/, or b/, or 1/, or 2/). The text of the footnote should be placed after the signature blocks at the bottom of the SF 132 or on a separate sheet. This column may be hidden or not printed if not used.

Cell A72 END OF FILE is a code used in the upload program to indicate the end of data. DO NOT HIDE OR DELETE. This cell need not be in the print area and may be in any cell in column A after the last apportionment data.

121.8 How do I complete the Excel spreadsheet to prepare the letter apportionment?

Letter apportionments are customized to fit OMB and agency requirements. You must receive approval from your OMB representative before using this format.

Cell A1 START OF ACCOUNT is a code that is used in uploading data for approved apportionments to MAX. DO NOT HIDE OR DELETE. This cell need not be in the print area.

Cell H3 This cell contains the title "Letter Apportionment." This cell is used by the upload program to distinguish the SF 132 format from the Letter Apportionment format and should not be altered.

Complete the name of the Department or Agency and the Public Law that provided the funds.

The wording of the introductory narrative apportioning the funds and describing the conditions of the apportionment may be modified as determined by OMB.

Following the narrative, list each program and line number on a separate line. See [exhibit 121N](#). Columns A–G are used to describe the amounts in column J, and must uniquely identify a TAFS, line number, and line split.

Use the first row of a TAFS to indicate whether the TAFS has program reporting categories. For the line number shown in Column E, you must use the phrase "RptCat". For the line split number shown in Column F, you must either use "Yes" to indicate program reporting categories are used, or "No" to indicate that this TAFS does not have program reporting categories.

Use this same set of unique numbers whenever you reapportion an account or program whether you use the SF 132 or the letter apportionment.

Column A The first cell in this column with a numeric value will be the four numbers identifying the fiscal year to which this apportionment applies.

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- Each row with an amount in column J must have the two digit Treasury Agency Code in column A. If this code is unknown, please refer to [Appendix C](#) of OMB Circular No. A-11.
- Column B** For multi-year funds only. Each row with an amount in column J associated with funds available for multiple years must have four numbers to indicate the first fiscal year of availability. For example, if the first year of availability is 2002, insert "2002." Leave blank if this is an annual or no-year TAFS.
- Column C** For annual and multi-year funds, each row with an amount in column J must have four numbers to indicate the last fiscal year of availability. For example, if the last year of availability is 2003, insert "2003" OR insert "X" if this is a no-year TAFS.
- Column D** Each row with an amount in column J must have four numbers to indicate the Treasury account code. Use an apostrophe (') before an account code that begins with a zero so that four numbers will print. If this is a new account and no number has been assigned, please contact your OMB representative.
- Column E** Each row with an amount in column J must have an SF 132 line number. Use the same line numbers as are found in [Appendix F](#) or [exhibit 121M](#). Use both the appropriate Budgetary Resources line numbers from lines 1A through 6F and the appropriate Application of Budgetary Resources line numbers from lines 8B1 through 11. Your compliance will assure that data uploaded will be the same whether uploaded from the SF 132 format or the letter apportionment format.
- For each TAFS that uses program reporting categories, the first row for the TAFS will include RptCat in Column E. See [exhibit 121M](#).
- Column F** This column is typically not used, and should be left blank. If OMB instructs you to do so, enter a line split so that two amounts on column J can have the same line number. For example, OMB may direct you to show collected spending authority, Line 3A1, on two separate lines when you need to distinguish two or more sources of the collections.
- You may not use the line split column with lines that show apportioned amounts.
- For each TAFS that uses program reporting categories, the first row for the TAFS will include Yes in Column F. See [exhibit 121M](#).
- Column G** Use for the name of the Bureau, account, and Category B stubs. The names of the bureau and the account should appear on rows above those rows that have the detailed TAFS, financial, and other information. See Exhibit 121N for an example.
- Rows with apportioned amounts, where the line number starts with 8B, e.g., 8B1 or 8B2, must include the name of the project. The maximum length of the descriptions is 50 characters. The descriptions must not have leading spaces, must not have ellipses (.....) at the end, and should not be prefaced with a sequence number or letter, e.g., (1), 1, a., b., etc.
- Column H** Use for other information that OMB and the agency may require, such as the previously approved apportionment. This column is now hidden. Use the Unhide command if it is needed.

Column I Use for other information that OMB and the agency may require, such as the agency request. This column is now hidden. Use the Unhide command if it is needed.

Column J Reserved for the Action by OMB. Each amount in this column must have a unique identification code in columns A through G.

Column K Used for footnote references (such as 1/, 2/, etc.). The text of the footnotes will be placed after the signature blocks or on a separate sheet. If not needed, the column may be hidden.

END OF FILE is a code used in the upload program to indicate the end of data. DO NOT HIDE OR DELETE.

121.9 What format do I use to show program reporting categories?

The program reporting categories worksheet should include all apportioned amounts, both those that have reporting categories and those that do not. There are two reasons for this requirement. First, the worksheet should provide a complete picture of all apportioned amounts for the TAFS. Having the apportioned amounts that do not use reporting categories on one worksheet, and then showing those apportioned amounts that use reporting categories on a second worksheet, would make it difficult to see the complete picture of what the TAFS would submit on its budget execution reports. Second, having a complete set of Category B stubs and program reporting stubs in one place helps ensure that OMB can send the correct Category B and program reporting stubs to the Financial Management Service (FMS) for use in FACTS II reporting.

The program reporting categories worksheet includes a column named reporting category number. Those rows that have a reporting category number from 1 – 100 will be sent to FMS for use in FACTS II reporting. You may also include rows that do not have a reporting category number. For example, you may find it helpful to keep a row that has a Category B project and apportioned amount as a control total that corresponds to two or more program reporting categories.

When completing the program reporting categories worksheet for Category A apportionments, you should include one row for each reporting category, rather than one row for each quarter. For example, if you have two reporting categories for Category A obligations, one for salaries, the second for all other, then the program reporting categories worksheet would only include two rows; the worksheet should not include separate rows that correspond to each quarter.

If the agency and OMB decide to use program reporting categories, you must include a second worksheet, named Pgm_Cat, to show the program reporting categories. **The name of the worksheet must be Pgm_Cat, and cannot be changed.** You can use the Pgm_Cat worksheet with either the SF 132 or the letter apportionment. You do not need to include a Pgm_Cat worksheet if you are not using program reporting categories.

The SF 132 and letter apportionment templates available from OMB's web page include the Pgm_Cat worksheet. This worksheet also includes a macro that allows you to copy all rows with Category A or Category B apportioned amounts for all TAFSs that use program reporting categories from either the SF 132 or letter apportionment to the Pgm_Cat worksheet. You may find this feature helpful when you start filling out the program reporting category information. Please note, however, that this macro will only work when the name of the SF 132 worksheet is "SF 132" or when the name of the letter apportionment worksheet is "Letter Apportionment". These are the names that are included on the templates available from the OMB web page.

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- Cell A1 This cell contains the title "Program Reporting Categories". This cell is used by the upload program, and must not be altered.
- Column B Each row with a program reporting category must have the two digit Treasury agency code in column B.
- Column C For multi-year funds only. Each row with funds available for multiple years must have four numbers to indicate the first fiscal year of availability. For example, if the first year of availability is 2002, insert "2002." Leave blank if this is an annual or no-year TAFS.
- Column D For annual and multi-year funds, each row must have four numbers to indicate the last fiscal year of availability. For example, if the last year of availability is 2003, insert "2003" OR insert "X" if this is a no-year TAFS.
- Column E Each row must have four numbers to indicate the Treasury account code. Use an apostrophe (') before an account code that begins with a zero so that four numbers will print.
- Column F Each row must have an SF 132 line number that starts with 8. When OMB uses program reporting categories for Category A apportionments, use 8A as the line number (even though you use 8A1, 8A2, 8A3, and 8A4 on the actual apportionment). When OMB uses Category B apportionments, use the same line number as used on the apportionment, e.g., 8B1, 8B2.
- Column G This column must be left blank.
- Column H Each row must have a reporting category number, which is between one and 100. Agencies are responsible for selecting these numbers, as they need to make sure they can cross walk from these numbers to various data elements in their financial systems.
- The same reporting category number must not be used more than once for a single TAFS. The reporting category number and program reporting category description from this attachment are sent to the Financial Management Service, which operates the FACTS II system, and are used in FACTS II reporting. When agencies enter their FACTS II data, they are provided with a list of program reporting numbers and descriptions to submit their obligations data against.
- Column I Each row must have a program reporting category description. The maximum length of the description is 50 characters. The description must not have leading spaces, must not have ellipses (.....) at the end, and should not be prefaced with a sequence number or letter, e.g., (1), 1, a., b., etc.
- Column J This column must be left blank.
- Column K This column shows projected, annual obligations. In cases where the program reporting category is a Category B project, the projected annual obligations must equal the apportioned amount. In cases where there are two or more program reporting categories related to a single Category B project, you should project the annual obligations if you can readily do so, and/or if OMB requests you to do so. In cases where there are two or more program reporting categories related to a Category A apportionment, you should project the annual obligations if you can readily do so, and/or if OMB requests you to do so. In cases where you cannot estimate the annual obligations, use NA.

121.10 How do I treat extensions of the availability of unobligated balances?

Extensions of the availability of unobligated balances of budget authority are treated as new budget authority (reappropriations) or balance transfers depending on:

- The underlying authority to extend the availability; and
- Whether availability is extended before or after the balances have expired.

Not all extensions of the availability of unobligated balances are considered to be reappropriations. The term "reappropriation" applies only to those extensions of availability resulting from laws enacted after the law that provided the budget authority. Reappropriations can be enacted before or after the balances have expired. The definition *excludes* extensions resulting from provisions included in the same law that appropriated the funds or from standing provisions of law enacted before the budget authority was provided.

(a) *Extensions that are treated as new budget authority.*

Reappropriations of amounts that have expired are recorded as new budget authority in the year in which the reappropriated amounts become newly available for obligation. In addition, reappropriations of amounts that would expire before the legislation takes affect (e.g., a reappropriation of funds that would expire at the end of FY 2003 included in an FY 2004 appropriations act enacted in August, 2003) would be treated as new budget authority (reappropriations).

An example of this type of extension is found in section 137 (Division F) of the Consolidated Appropriations Act, 2003, which states:

"...the funds provided in Labor, Health and Human Services, Education and Related Agencies Appropriations Act of 2002, Public Law 107-116, for the National Museum of African American History and Culture Plan for Action Presidential Commission shall remain available until expended."

In this example the FY 2002 appropriated funds were annual and therefore expired at the end of September 30, 2002. The language in the FY 2003 appropriation reappropriated the expired funds to unexpired no-year funds.

(b) *Extensions that are treated as balance transfers.*

Reappropriations of amounts that would not otherwise expire until a future fiscal year (e.g., a FY 2004 reappropriation of amounts that would otherwise expire at the end of FY 2005) are treated as **balance transfers**. In addition, extensions of the availability of unobligated balances that result from standing provisions of law or provisions included in the same law that appropriated the funds are treated as balance transfers. An example of an extension included in the same law that appropriated the funds is section 511 of the Treasury and General Government Appropriations Act, 2003, which allows agencies to extend the period of availability (expired to unexpired) of unobligated balances of appropriations (annual or multi-year) provided in the same act. The Act states:

"... not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year 2002 from appropriations made available for salaries and expenses for fiscal year 2002 in this Act, shall remain available through September 30, 2003, ..."

(c) *Apportionment.* Reappropriations described in paragraph (a) are reflected on line 1A: "Budget authority: Appropriation." Initial apportionments for FY 2004 should reflect an estimate of the amount to be reappropriated from the estimated expiring FY 2003 balances. A reapportionment may be required after the actual amount of the expiring balances is known. You may wish to reflect these amounts on line 5 "Temporarily not available pursuant to Public Law xxx-xxx" until an appropriate time after the required reprogramming notice has been transmitted to Congress.

Balance transfer amounts from expired to unexpired funds, described in paragraph (b) are reflected on line 2B: Unobligated Balance: Net transfers, actual (+)

(d) *SF 133 Report on Budget Execution and Budgetary Resources.* For the SF 133 for September 30, all expiring balances, including amounts subject to reappropriation or balance transfer in the following fiscal year, should be reflected on either line 9A1 "Unobligated balance apportioned: Balance currently available" or line 10D "Unobligated balance not available: Other," as appropriate.

SF 133s prepared for later years should treat reappropriations and balance transfers in the same manner as the apportionment in the available columns. The amounts moved from the expired columns to the available columns should show as negative amounts on line 6B (see [exhibit 130G](#)).

(e) *FY 2005 Budget.* When the MAX A-11 database opens, all amounts expiring on September 30, 2003 should be reflected on schedule P line 2398 "Unobligated balance expiring or withdrawn" in the 2003 actual column.

Amounts reappropriated (such as the example in paragraph (a)) should be reflected on line 5000 "Reappropriation" in the 2004 column. If there is no approved use for the funds, you may reflect them on line 2398 of the 2003 column as "Unobligated balance expiring or withdrawn."

Amounts treated as balance transfers between expired to unexpired funds (such as the example in paragraph (b)) should be reflected on line 2230 "Expired unobligated balance transfer to unexpired account (+)" in the 2004 column.

121.11 What amounts should I allot?

The agency system of administrative control should be designed to keep obligations and expenditures from exceeding apportionments and allotments or from exceeding budgetary resources available for obligation, whichever is smaller. Apportioned, anticipated amounts should not be allotted unless there is a reasonable assurance that such items will be collected and deposited to the credit of the appropriation or fund account that incurred the obligation. No obligations should be incurred against any anticipated budgetary resources, even if the funds are apportioned and allotted.

See [section 150](#) for further information about agency fund control systems, [Appendix H](#) for a checklist for fund control regulations, and [section 145](#) for further information about reportable Antideficiency Act violations.

One-Year Appropriation -- Initial Apportionment

80 [= Treasury agency code]
 [= first year of availability, or blank for annual and no-year]
 YYYY [= last year of availability, or "X" for no-year]
 0137 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories (Yes or No) included]

To save space, several exhibits in this section do not display lines that do not contain amounts. Exhibit 121M contains all lines.

The account title must be the same as the enacted appropriation.

Include an estimate of all amounts you anticipate will become available, under existing law in the fiscal year for which the schedule is submitted. Do not include anticipated, unenacted supplemental appropriations and rescission proposals.

Entries on these lines reflect the net amount of actual transfers to (+) or from (-) the account.
 NOTE: -- Line 2A should be blank unless the account is a no-year or a multiple-year account.

The "Memorandum: Obligations incurred" is blank because the apportionment request predates the beginning of the fiscal year.

Leave this column "Amount on Latest SF 132" blank on initial apportionments.

NOTE: Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriations for this account is apportioned for the purpose of paying legitimate obligations related to canceled appropriations.

NOTE: Exhibit 130A illustrates the SF 133 for this account.

Apportionment requests are required by August 21 or within 10 days after the approval of the act providing budget authority, whichever is later, except where authority is provided without current action by the Congress. In such cases, submit initial apportionment requests by August 21.

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
AGENCY: Department of Government					
BUREAU: Office of the Secretary					
APPROPRIATION OR FUND TITLE AND SYMBOL 80Y0137 Salaries and expenses					
BUDGETARY RESOURCES					
1A		Budget authority: Appropriation (Public Law 108-300).....	The TAFS must be assigned by the Treasury Department.	7,400,000	On initial apportionment forms, this line entry represents the amount of appropriations becoming available on or after October 1 of the fiscal year for which the schedule is submitted.
1D		Net transfers (+ or -)			
2A		Unobligated balance: Brought forward, October 1			This inclusion of estimates in determining the amounts available for apportionment does <u>not</u> authorize you to obligate amounts anticipated for the rest of the year.
3C		Spending authority from offsetting collections (gross): Anticipated for rest of year, without advance		403,000	
5		Temporarily not available pursuant to Public Law 108-300 (-).....		-1,000	This entry includes any funds <u>not</u> available for obligation pursuant to a specific provision in law. Identify the public law containing the restriction in the stub column. 31 U.S.C 1512 and the Impoundment Control Act are not valid authorizing citations.
7		Total budgetary resources.....		7,802,000	The total amount on line 7 must equal the total amount on line 12.
APPLICATION OF BUDGETARY RESOURCES					
Memorandum: Obligations incurred					
Apportioned: Category A:					
8A1		First quarter.....		1,952,000	
8A2		Second quarter.....		1,950,000	
8A3		Third quarter.....		1,950,000	
8A4		Fourth quarter.....		1,950,000	
12		Total budgetary resources.....		7,802,000	

SUBMITTED Authorized officer 8/21/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

No-Year Appropriation -- Initial Apportionment

80 [= Treasury agency code]
 [= first year of availability, or blank for annual and no-year]
 X [= last year of availability, or "X" for no-year]
 1309 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL		
		BUREAU: Bureau of Central Services		80X1309 Research and development		
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB	
BUDGETARY RESOURCES						
Budget authority :						
1A		Appropriation (Public Law 108-456).....		25,000,000	Include only amounts expected to be received and to become available without further congressional action.	
			Include reference to law(s) that provide budget authority.			
Unobligated balance:						
2A		Brought forward, October 1..... (est.).....		1,180,000	If the account must be apportioned before the actual unobligated balance is known, enter an estimated amount on this line. Type "est." in the stub. If adjustments are subsequently required, submit a reapportionment form, except as provided in section 120.36.	
Spending authority from offsetting collections (gross)						
3C		Anticipated for rest of year, without advance				
		1 Department of Government		300,000		
		2 All Other Sources		100,000		
Recoveries of prior year obligations:						
4B		Anticipated.....		150,000		
7		Total budgetary resources.....		26,730,000		
APPLICATION OF BUDGETARY RESOURCES						
<i>Memorandum:</i>						
AppORTioned: <i>Obligations incurred</i>						
Category A: Administrative Expenses						
8A1		First quarter.....		120,000		
8A2		Second quarter.....		120,000		
8A3		Third quarter.....		120,000		
8A4		Fourth quarter.....		120,000		
Category B:						
8B1		Research		12,800,000		
8B2		Dev. of products		9,450,000		
Category C: Apportioned for future fiscal years						
8C		FY(s): 2004		4,000,000		
12		Total budgetary resources.....		26,730,000		

Use this line to report expected cancellations or downward adjustments of obligations reported in prior years for unexpired accounts.

No-year and multi-year accounts can have apportioned amounts in future fiscal years.

When using Line 8C, provide the future fiscal years.

Leave this column blank on initial apportionments.

SUBMITTED Authorized officer 8/21/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

Normally, initial apportionment requests are required by August 21 when all or part of funds are available without current action by the Congress.

No-Year Appropriation -- Reapportionment

80 [= Treasury agency code]
 [= first year of availability, or blank for annual and no-year]
 X [= last year of availability, or "X" for no-year]
 1309 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL		
		BUREAU: Bureau of Central Services		80X1309	Research and development	
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB	
BUDGETARY RESOURCES						
Budget authority:						
1A		Appropriation (Public Law 108-456).....	25,000,000	25,000,000	On reapportionment forms, this entry will include enacted appropriations, amounts certified by Treasury warrant of indefinite appropriations, any enacted supplemental appropriation, and any appropriated receipts in special and trust funds.	
2A		Brought forward, October 1..... (Actual).....	1,298,000	1,610,000		
Spending authority from offsetting collections (gross):						
Earned:						
3A1		Collected.....		86,000	Use the most recent data available. Indicate the period covered by such amounts in a footnote.	
3B1		Change in unfilled customer orders (+ or -): Advance received.....		9,000		
3C		Anticipated for rest of year, without advance.....				
1		Department of Government	300,000	205,000		
2		All Other Sources	100,000	100,000		
Recoveries of prior year obligations:						
4A		Actual.....		27,000		
4B		Anticipated.....	150,000	123,000		
Permanently not available:						
6B		Enacted rescissions (-) (Public Law 108-9).....		-200,000		
7		Total budgetary resources.....	26,848,000	26,960,000		
APPLICATION OF BUDGETARY RESOURCES						
Memorandum:						
AppORTioned: Obligations incurred						
Category A: Administrative expenses						
8A1		First quarter.....	36,000	120,000		
8A2		Second quarter.....		120,000		
8A3		Third quarter.....		120,000		
8A4		Fourth quarter.....		120,000		
Category B:						
8B1		Research.....	2,354,700	16,800,000		
8B2		Dev. of products.....	1,348,250	9,568,000		
Category C: Apportioned for future fiscal years						
8C		FY(s): 2004.....		4,000,000		
12		Total budgetary resources.....	26,848,000	26,960,000		

NOTE: Exhibit 130C illustrates the SF 133 for this account.

SUBMITTED Authorized officer 12/29/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

NOTES: Actual amounts are as of 11/30/CY.
 Line 2A includes \$118,000 in unobligated balances that were automatically apportioned.

Unless OMB determines otherwise, when amounts are automatically apportioned (see section 121.16), and there is a subsequent need for reapportionment, reflect adjustments previously made as automatic apportionments in the "Amount on Latest SF 132" column. In such cases, footnote what changes were automatically apportioned.

One-Year Appropriations Under Continuing Resolution

80 [= Treasury agency code]
 [= first year of availability, or blank for annual and no-year]
 YYYY [= last year of availability, or "X" for no-year]
 1200 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories (Yes or No) included]

Normally, OMB will issue a bulletin to automatically apportion funds made available by a continuing resolution without requiring you to submit an SF 132 (see section 123.2). However, you may submit, or OMB may require you to submit an SF132.

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
		BUREAU: Program Administration		80Y1200	Salaries and expenses
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES					
Budget authority:					
1A		Appropriation (Public Law XXX-XX).....		24,000,000	Show the actual amount or the annual rate of operations included in the continuing resolution (CR) on line 1. Even if the CR is for part of a fiscal year, you still show the annual amount of the CR on line 1 A (not the proportional share provided during the time period of the CR).
Include reference to law(s) that provide budget authority. If a continuing resolution (CR) is amended multiple times, always reference the first CR (not the subsequent amendments). However, if another CR is passed, cite the new CR as well as the first CR.					
Spending authority from offsetting collections (gross):					
3A1		Earned: Collected.....		1,500	If the continuing resolution is for a part of the year, show the amount of BA that is currently not provided under the given time period of the CR as a negative on line 5 and cite the CR public law number. (See section 123.2 for guidance.)
3C		Anticipated for rest of year, without advance.....		1,348,260	
5		Temporarily not available pursuant to Public Law XXX-XX(-).....		-22,030,000	
7		Total budgetary resources.....		3,319,760	
APPLICATION OF BUDGETARY RESOURCES					
Memorandum: Obligations incurred					
AppORTioned:					
Category A:					
8A1		First quarter.....	2,065,718	3,019,760	Note that funds made available by the continuing resolution (\$24,000,000 - \$22,030,000) are all apportioned in the first quarter because in this example the continuing resolution expires during the first quarter at the end of 30 days. You may request apportionment of funds made available by other laws (for example, collections from the public or from trust funds) for time periods during which they are available, including the period after the expiration of the continuing resolution.
8A2		Second quarter.....		0	
8A3		Third quarter.....		0	
8A4		Fourth quarter.....		0	
Category B:					
8B1		State grants.....	40,014	300,000	
12		Total budgetary resources.....		3,319,760	

Reflect the amount shown on the latest SF133 on lines 3A, 3B, and 4A if more recent figures are not available. Indicate the period covered by such amounts in a footnote.

Reflect the amount shown on the latest SF133 on the memorandum entry of obligations if more recent figures are not available. Indicate the period covered by such amounts in a footnote.

SUBMITTED Authorized officer 8/21/CY
 (Authorized officer) (Date)

APPORTIONED _____

Actual amounts are as of 10/31/CY.

NOTE: Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriations for this account is apportioned for the purpose of paying legitimate obligations related to canceled appropriations.

Appropriations and Unobligated Balances Under Continuing Resolution

80 [= Treasury agency code]
 [= first year of availability, or blank for annual and no-year]
 X [= last year of availability, or "X" for no-year]
 1200 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories (Yes or No) included]

Amounts in first column are from
the initial apportionment.

Normally, OMB will issue a bulletin to automatically apportion funds made available by a continuing resolution without requiring you to submit an SF 132 (see section 123.2). However, you may submit, or OMB may require you to submit an SF132. Note also that the OMB bulletin will provide guidance on whether or not you must reapportion your unobligated balances (if they are different from the initial apportionment estimates).

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY: Department of Government
 BUREAU: Program Administration

APPROPRIATION OR FUND TITLE AND SYMBOL
 80X1200 Salaries and expenses

DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
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BUDGETARY RESOURCES

Budget authority:

1A Appropriation (Public Law XXX-XX).....

See Exhibit 121D for guidance on providing the appropriate public law number.

Unobligated balance:

2A Brought forward, October 1..... (Actual).....

Spending authority from offsetting collections (gross)

Earned:

3A1 Collected.....

3C Anticipated for rest of year, without advance

Source 1

Source 2

Temporarily not available pursuant to Public

Law XXX-XX(-).....

7 **Total budgetary resources.....**

APPLICATION OF BUDGETARY RESOURCES

Appropriated:

Memorandum:
Obligations incurred

Category A:

8A1 First quarter..... 2,250,419

8A2 Second quarter..... 33,513,794

8A3 Third quarter..... 8,390,574

8A4 Fourth quarter..... 4,171,037

Category B:

8B1 State grants 40,014

8B2 Academy construction 0

12 **Total budgetary resources.....**

SUBMITTED Authorized officer 11/29/CY
 (Authorized officer) (Date)

APPORTIONED _____
 (Date)

Actual amounts are as of 11/30/CY.

You must submit a reapportionment request showing the final determination of unobligated balances to OMB as soon as it becomes known unless the amount is automatically apportioned by section 120.36.

NOTE: Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriations for this account is apportioned for the purpose of paying legitimate obligations related to canceled appropriations.

Change the stub entry from "estimate" to "actual" when the final determination of unobligated balances is reported. If the amount on this line does not agree with the amounts: (a) reported on the final SF 133 of the preceding year; (b) reported to the Treasury for inclusion in the *Treasury Combined Statement Appendix*; or (c) presented in the *Budget Appendix* as a past year actual amount, footnote line 2A to explain the difference.

Lines 3A, 3B, and 4A as well as the memorandum entry on obligations should reflect the amount shown on the latest SF133 if more recent figures are not available. The period covered by such amounts should be indicated in a footnote.

Justify category A apportionments in varying amounts and changes from the previous apportionment on an attachment.

Show the actual amount or the **annual** rate of operations included in the continuing resolution (CR) on line 1. Even if the CR is for part of a fiscal year, you still show the annual amount of the CR on line 1 A (not the proportional share as provided during the time period of the CR).

If the continuing resolution is for a part of the year, show the amount of BA that is currently not provided under the given time period of the CR as a negative on line 5 and cite the CR public law number.

If the continuing resolution is for a part of the year, show the amount of BA that is currently not provided under the given time period of the CR as a negative on line 5 and cite the CR public law number. (See section 123.2 for guidance.)

Reapportionment Following a Continuing Resolution

80 [= Treasury agency code]
 [= first year of availability, or blank for annual and no-year]
 X [= last year of availability, or "X" for no-year]
 1200 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Include reference to law(s) that provide budget authority. You can choose to either footnote the continuing resolution public law number or provide both the appropriation and CR laws on line 1A.

Note the use of line split to distinguish the sources of collections

Reflect the amount shown on the latest SF 133 on lines 3A, 3B, and 3C as well as the memorandum entry on obligations, if more recent figures are not available. Indicate the period covered by such amounts by a footnote.

Line No	Line Split	DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES Budget authority: 1A Appropriation (Public Law XXX-XXX)..... 24,000,000 25,000,000					
Unobligated balance: 2A Brought forward, October 1.....(Actual)..... 47,604,238 47,604,238					
Spending authority from offsetting collections (gross): Earned: 3A1 Collected..... 1,500 2,000					
Anticipated for rest of year, without advance.....					
3C Source 1 1,000,260 1,000,260 Source 2 348,000 178,000			Since the appropriation act provided funds for the full year all of these funds are now available.		
Temporarily not available pursuant to Public Law XXX-XXX(-)..... -22,030,000					
Total budgetary resources..... 50,923,998 73,784,498					
APPLICATION OF BUDGETARY RESOURCES Apportioned: <i>Memorandum: Obligations incurred</i>					
Category A:					
8A1		First quarter..... 4,671,870	45,590,340	5,261,342	In this example, the CR covered a period of 30 days. The amounts provided (e.g., BA of \$1.97 million) during the period of the CR (first quarter) should not be adjusted downward post enactment of the appropriation. (This is to ensure that if there are any upward adjustments of the obligations that were validly incurred during the time period of the CR that a reapportionment of a lesser amount does not result in the appearance of a violation of the Antideficiency Act.) However, the other budgetary resources (e.g., carryover, collections) may be redistributed so as not to result in an Antideficiency Act violation. Consult your OMB representative accordingly.
8A2		Second quarter.....	0	19,594,832	
8A3		Third quarter.....	55,000	19,594,832	
8A4		Fourth quarter.....	0	19,594,832	
Category B:					
8B1		State grants 60,014	3,405,251	7,865,253	
8B2		Academy construction 0	1,873,407	1,873,407	
Total budgetary resources..... 50,923,998 73,784,498					

SUBMITTED Authorized officer 1/5/CY
 (Authorized officer) (Date)

APPORTIONED _____
 (Date)

Actual amounts as of 11/30/CY.

NOTE: Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriations for this account is apportioned for the purpose of paying legitimate obligations related to canceled appropriations.

**Public Enterprise (Revolving) or Intragovernmental (Revolving)
Fund -- Reapportionment**

80 [= Treasury agency code]
[= first year of availability, or blank for annual and no-year]
X [= last year of availability, or "X" for no-year]
4321 [= Treasury account code]
YYYY [= fiscal year]
No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
		BUREAU: Government Enterprise Corporation	80X4321 Government Enterprise Corp. Fund		
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES					
Budget authority:					
1A		Appropriation (Public Law 108-400).....	4,100,000	4,100,000	These entries represent new budget authority becoming available during the year.
1B		Borrowing authority.....			
Unobligated balance:					
		A. Brought forward, October 1.....(Actual).....	83,584,884	83,583,738	If you don't know the amount of the unobligated balance brought forward at the time you must submit an apportionment request for an account, show an estimated amount on this line, and submit a reapportionment form if adjustments are required, except as specified in section 120.36.
Spending authority from offsetting collections (gross):					
Earned:					
3A1		Collected.....			
3A2	1	User charges		8,000,000	
3A3	2	Insurance premiums		8,189,500	
3C		Anticipated for rest of year, without advance	69,806,300	54,616,800	
Permanently not available:					
6C		Capital transfers and redemption of debt.....	-20,756,800	-20,756,800	
7		Total budgetary resources.....	136,734,384	137,733,238	
APPLICATION OF BUDGETARY RESOURCES					
<i>Memorandum:</i>					
Apportioned:					
<i>Obligations incurred</i>					
Category A:					
8A1		First quarter..... 543,280	550,000	550,000	Justify category A apportionments in varying amounts and changes from the previous apportionment on an attachment.
8A2		Second quarter.....	650,000	650,000	
8A3		Third quarter.....	625,000	625,000	
8A4		Fourth quarter.....	609,600	609,600	
Category B:					
8B1		Management services 6,190,625	23,202,000	23,202,000	
8B2		Sales program 2,012,790	11,834,000	11,834,000	
8B3		Power program 5,125,630	20,980,600	20,980,600	
11		Unapportioned balance of revolving fund.....	78,283,184	79,282,038	
12		Total budgetary resources.....	136,734,384	137,733,238	

SUBMITTED Authorized officer 1/5/CY
(Authorized officer) (Date)

Actual amounts are through 12/31/CY.

APPORTIONED _____
(Date)

Note: Exhibit 130E illustrates the SF 133 for this account.

NOTE: Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriations for this account is apportioned for the purpose of paying legitimate obligations related to canceled appropriations.

Trust Fund Limitation

80 [= Treasury agency code]
 [= first year of availability, or blank for annual and no-year]
 YYYY [= last year of availability, or "X" for no-year]
 8004 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL		
	BUREAU: Administrative Division		80Y8004 Limitation on administrative expenses		
Line Split	DESCRIPTION		AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
	BUDGETARY RESOURCES				
	Budget authority :				
1A	Appropriation (Public Law 108-400).....		9,000,000	9,000,000	
7	Total budgetary resources.....		9,000,000	9,000,000	
	APPLICATION OF BUDGETARY RESOURCES				
	Memorandum:				
	AppORTioned: Obligations incurred				
	Category B:				
8B1	Management services	500,000	1,500,000	1,500,000	
8B2	Other administrative expenses	2,003,456	7,500,000	7,500,000	
12	Total budgetary resources.....		9,000,000	9,000,000	

Include reference to law(s) that establish the limitation authority.

SUBMITTED Authorized officer 1/31/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

Actual amounts are through 12/31/CY.

NOTE: Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriations for this account is apportioned for the purpose of paying legitimate obligations related to canceled appropriations.

Negative Amount Due to Reduced Unobligated Balance

80 [= Treasury agency code]
 [= first year of availability, or blank for annual and no-year]
 X [= last year of availability, or "X" for no-year]
 1309 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
		BUREAU: Bureau of Central Services		80X1309 Research and Development	
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES					
Budget authority :					
1A		Appropriation (P.L. 108-456).....	25,000,000	25,000,000	
Unobligated balance:					
2A		Brought forward, October 1.....(Actual).....	1,180,000	610,000	
Spending authority from offsetting collections (gross):					
Earned:					
3A1		Collected.....		86,000	
Change in unfilled customer orders (+ or -):					
3B2		Without advance from Federal sources.....		9,000	
3C		Anticipated for rest of year, without advance	400,000	145,000	
Recoveries of prior year obligations:					
4A		Actual.....		27,000	
4B		Anticipated.....	150,000	123,000	
7		Total budgetary resources.....	26,730,000	26,000,000	
APPLICATION OF BUDGETARY RESOURCES					
<i>Memorandum:</i>					
Appportioned: <i>Obligations incurred</i>					
Category A:					
8A1		First quarter..... 80,000	120,000	120,000	
8A2		Second quarter.....	120,000	-10,000	
8A3		Third quarter.....	120,000	54,000	
8A4		Fourth quarter.....	120,000	54,000	
Category B:					
8B1		Research 2,354,700	16,800,000	16,062,000	
8B2		Dev. of Products 1,348,250	9,450,000	9,720,000	
12		Total budgetary resources.....	26,730,000	26,000,000	

Apportionments previously established are not subject to change after the close of the period for which the apportionment is made.

When you need to reduce the cumulative amount apportioned through the current period, revise the amount apportioned for the current period to a negative amount.

Assuming that 1st quarter obligations were \$80,000 in this example, then the 2nd quarter apportioned amount would be \$30,000 (120,000 apportioned less 80,000 obligated plus -10,000 apportioned).

SUBMITTED Authorized officer 1/30/CY APPORTIONED _____
 (Authorized officer) (Date) (Date)

Actual amounts are as of 11/30/CY.

NOTE: Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriations for this account is apportioned for the purpose of paying legitimate obligations related to canceled appropriations.

Multiple-Year Account -- Apportionment in Two Fiscal Years

89 [= Treasury agency code]
 2003 [= first year of availability, or blank for annual and no-year]
 2004 [= last year of availability, or "X" for no-year]
 0010 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories (Yes or No) included]

Note that this Exhibit displays SF 132 for two different years on the same page to facilitate the presentation. See section 120.9.

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

YEAR 1		YEAR 2	
Line No	AGENCY: Department of Government	AGENCY: Department of Government	APPROPRIATION OR FUND
	BUREAU: Bureau of Central Services	BUREAU: Bureau of Central Services	893/40010
Line Split	DESCRIPTION	DESCRIPTION	2004
	2003		
BUDGETARY RESOURCES		BUDGETARY RESOURCES	
Budget authority:		Unobligated balance:	
1A	Appropriation (Public Law 108-456).....	Brought forward, October 1...(est.).....	52,000
	100,000		
2A	Brought forward, October 1...(est.).....		
Total budgetary resources.....		Total budgetary resources.....	
7	100,000	52,000	
APPLICATION OF BUDGETARY RESOURCES		APPLICATION OF BUDGETARY RESOURCES	
Memorandum:		Memorandum:	
Obligations incurred		Obligations incurred	
Apportioned:		Apportioned:	
Category A		Category A	
8A1	First quarter.....	First quarter.....	13,000
8A2	Second quarter.....	Second quarter.....	13,000
8A3	Third quarter.....	Third quarter.....	13,000
8A4	Fourth quarter.....	Fourth quarter.....	13,000
Category C			
8C	Future FY(s) 2003		
	50,000		
12. Total budgetary resources.....		Total budgetary resources.....	
12	100,000	52,000	

**Trust Fund with Contract Authority, Appropriation to Liquidate Contract Authority,
and Obligation Limitation**

80 [= Treasury agency code]
[= first year of availability, or blank for annual and no-year]
X [= last year of availability, or "X" for no-year]
8200 [= Treasury account code]
YYYY [= fiscal year]
No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL		
		BUREAU: Program administration		80X8200	Program administration trust fund	
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB	
BUDGETARY RESOURCES						
Budget authority:						
1A		Appropriation (Public Law 108-456).....		90,000	<div> <p>The appropriation to liquidate contract authority is included on line 1A and is subtracted on line 6E because it cannot be used to make new obligations.</p> </div>	
1B		Borrowing authority.....				
1C		Contract authority (Public Law 108-123).....	100,000	100,000		
1D		Net transfers (+ or -).....				
1E		Other.....				
Unobligated balance:						
2A		Brought forward October 1.....			<div> <p>This example assumes that the authorizing legislation provides \$100 thousand in contract authority that was apportioned in the initial apportionment for the year.</p> <p>Subsequently, the appropriation act provided \$90 thousand in an appropriation to liquidate contract authority and limited obligations from the contract authority to \$90 thousand.</p> </div>	
2B		Net transfers, actual (+ or -).....				
2C		Anticipated transfers (+ or -).....				
Spending authority from offsetting collections (gross):						
Earned:						
3A1		Collected.....			<div> <p>This example assumes that the contract authority that cannot be obligated is available to be obligated in the succeeding fiscal year. This is an obligation limitation.</p> <p>If the contract authority that is being limited is only available for a single year, the amount not being used would be included on line 6D.</p> </div>	
3A2		Receivable from Federal sources.....				
Change in unfilled customer orders (+ or -):						
3B1		Advance received.....				
3B2		Without advance from Federal sources.....				
3C		Anticipated for rest of year, without advance.....				
Transfers from trust funds:						
3D1		Collected.....			<div> <p>-10,000</p> </div>	
3D2		Anticipated.....				
Recoveries of prior year obligations:						
4A		Actual.....				
4B		Anticipated.....				
5		Temporarily not available pursuant to Public Law 108-456 (-)....				
Permanently not available:						
6A		Cancellations of expired and no-year accounts (-).....			<div> <p>-90,000</p> </div>	
6B		Enacted rescissions (-).....				
6C		Capital transfers and redemption of debt.....				
6D		Other authority withdrawn (-).....				
6E		Pursuant to Public Law 108-456 (-).....				
6F		Anticipated rest of year (+ or -).....				
7		Total budgetary resources.....	100,000	90,000		
APPLICATION OF BUDGETARY RESOURCES						
<div> <p align="center"><i>Memorandum:</i></p> <p>Appropriated: <i>Obligations incurred</i></p> </div>						
Category A:						
8A1		First quarter.....	25,000	25,000		
8A2		Second quarter.....	25,000	20,000		
8A3		Third quarter.....	25,000	25,000		
8A4		Fourth quarter.....	25,000	20,000		
Category B:						
9		Withheld pending rescission.....				
10		Deferred.....				
11		Unapportioned balance of revolving fund.....				
12		Total budgetary resources.....	100,000	90,000		

SUBMITTED Authorized Officer 11/29/CY
(Date)

APPORTIONED _____
(Date)

NOTE. Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriation for this account is apportioned for the purpose of paying legitimate obligations related to canceled appropriations.

Trust Fund (or Special Fund) with Collections Precluded from Obligation

80 [= Treasury agency code]
 [= first year of availability, or blank for annual and no-year]
 X [= last year of availability, or "X" for no-year]
 8000 [= Treasury account code]
 YYYY [= fiscal year]
 No [= program report categories (Yes or No) included]

Page 1 of 2

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No	Line Split	AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
		BUREAU: Program benefits		80X8000	Payment of benefits
		DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES					
Budget authority:					
1A		Appropriation (Public Law 108-789).....		30,000	In this example, the amount on line 1A equals one-quarter of the estimated annual obligations. This amount is derived from prior year collections and is used to fund obligations and outlays until current year collections are received.
1B		Borrowing authority.....			
1C		Contract authority.....			
1D		Net transfers (+ or -).....			
1e		Other		160,000	
Unobligated balance:					
2A		Brought forward October 1..... (Actual).....			The amount on line 5 equals the excess of current year receipts over the anticipated obligations (\$40 thousand) plus the amount on line 1A (\$30 thousand).
2B		Net transfers, actual (+ or -).....			
2C		Anticipated transfers (+ or -).....			
Spending authority from offsetting collections (gross):					
Earned:					
3A1		Collected.....			<p>This example assumes that the authorizing legislation makes all receipts available until expended. However, the same law permits obligations only for benefits. The estimate of benefits to be paid is less than the current receipts.</p> <p>In this case, include all estimated current receipts on line 1E (include actual collections on line 1A). Include, as a negative, the amount not needed to cover current obligations on line 5. Do <u>not</u> include prior year collections that are not needed to incur current obligations on the SF 132 or the SF 133.</p>
3A2		Receivable from Federal sources.....			
Change in unfilled customer orders (+ or -):					
3B1		Advance received.....			
3B2		Without advance from Federal sources.....			
3C		Anticipated for rest of year, without advance.....			
Transfers from trust funds:					
3D1		Collected.....			
3D2		Anticipated.....			
Recoveries of prior year obligations:					
4A		Actual.....			See exhibit 130L for a display of the treatment of this account on the SF 133 during the year and on September 30.
4B		Anticipated.....			
5		Temporarily not available pursuant to Public Law 108-789 (-).....		-70,000	
Permanently not available:					
6A		Cancellations of expired and no-year accounts (-).....			
6B		Enacted rescissions (-).....			
6C		Capital transfers and redemption of debt.....			
6D		Other authority withdrawn (-).....			
6E		Pursuant to Public Law..... (-).....			
6F		Anticipated rest of year (+ or -).....			
7		Total budgetary resources.....		120,000	
Memorandum:					
Apportioned:					
Obligations incurred					
Category A:					
8A1		First quarter.....			
8A2		Second quarter.....			
8A3		Third quarter.....			
8A4		Fourth quarter.....			
Category B:					
8B1		Payment of benefits.....		120,000	
9		Withheld pending rescission.....			
10		Deferred.....			
11		Unapportioned balance of revolving fund.....			
12		Total budgetary resources.....		120,000	

SUBMITTED Authorized officer 8/21/CY APPORTIONED _____
 (Date) (Date)

NOTE: Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriations for this account is apportioned for the purpose of paying legitimate obligations related to canceled accounts.

SF 132 FORMAT

[= Treasury agency code]
 [= first year of availability, or blank for annual and no-year]
 [= last year of availability, or "X" for no-year]
 [= Treasury account code]

2003 [= fiscal year]

No [= program report categories (Yes or No) included]

SF 132 APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

Line No Line Split	AGENCY:	APPROPRIATION OR FUND TITLE AND SYMBOL			
	BUREAU	DESCRIPTION	AMOUNT ON LATEST SF 132	AGENCY REQUEST	ACTION BY OMB
		PROGRAM LEVEL			
		Guaranteed loan levels:			
		Current year.....			
		Unused from prior years.....			
		APPLICATION			
		Apportioned:			
		Category A:			
		First quarter.....			
		Second quarter.....			
		Third quarter.....			
		Fourth quarter.....			
		Category B:			
		Guaranteed loan program.....			
		BUDGETARY RESOURCES			
		Budget authority:			
1A		Appropriation.....			
1B		Borrowing authority.....			
1C		Contract authority.....			
1D		Net transfers (+ or -).....			
1E		Other.....			
		Unobligated balance:			
2A		Brought forward October 1.....			
2B		Net transfers, actual (+ or -).....			
2C		Anticipated transfers (+ or -).....			
		Spending authority from offsetting collections (gross):			
		Earned:			
3A1		Collected (Source 1).....			
3A1		Collected (Source 2).....			
3A2		Receivable from Federal sources.....			
		Change in unfilled customer orders (+ or -):			
3B1		Advance received.....			
3B2		Without advance from Federal sources.....			
3C		Anticipated for rest of year, without advance.....			
		Transfers from trust funds:			
3D1		Collected.....			
3D2		Anticipated.....			
		Recoveries of prior year obligations:			
4A		Actual.....			
4B		Anticipated.....			
5		Temporarily not available pursuant to P.L. (-).....			
		Permanently not available:			
6A		Cancellations of expired and no-year accounts (-).....			
6B		Enacted rescissions (-).....			
6C		Capital transfers and redemption of debt.....			
6D		Other authority withdrawn (-).....			
6E		Pursuant to Public Law _____ (-).....			
6F		Anticipated rest of year (+ or -).....			
7		Total budgetary resources.....			
		APPLICATION OF BUDGETARY RESOURCES			
		Apportioned:			
		Category A: Memorandum Obligations:			
8A1		First quarter.....			
8A2		Second quarter.....			
8A3		Third quarter.....			
8A4		Fourth quarter.....			
		Category B:			
8B1		Program 1			
8B2		Recipient Type 4			
8B3		Recipient Type 5			
		Category C:			
8C		FY 20##			
9		Withheld pending rescission.....			
10		Deferred.....			
11		Unapportioned balance of revolving fund.....			
12		Total budgetary resources.....			
SUBMITTED <u>Authorized officer</u> <u>8/21/CY</u>		APPORTIONED _____			
(Date)		(Date)			
NOTE: Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriation for this account is apportioned for the purpose of paying legitimate obligations related to canceled accounts					

DEPARTMENT OF GOVERNMENT

Letter Apportionment

Funds Provided by Public Law 108-XXX

Fiscal Year 2003

LEGEND

					[= Treasury agency code shown in the first column]
					[= first year of availability, or blank for annual and no-year shown in the second column]
					[= last year of availability, or "X" for no-year shown in the third column]
					[= Treasury account code shown in the fourth column]
					[= SF 132 line number shown in the fifth column]
					[= SF 132 line number split shown in the sixth column]
					[= fiscal year shown in first column]

2003

The following appropriations provided by Public Law 108-XXX for fiscal year 2003 are hereby apportioned in the amounts indicated below. To the extent authorized by law after submission of revised estimates to OMB, these amounts may be increased or decreased for indefinite appropriations, actual unobligated balances, actual recoveries of prior year obligations, actual reimbursements earned, including reimbursements and offsetting collections from non-Federal sources, contributions from non-Federal sources, and release of contingent funds. Transfer of funds authorized by law to or from any of the accounts listed may be made without further action by OMB. Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total amount appropriated is apportioned for the purpose of paying legitimate obligations related to canceled appropriations. Any of these funds that are not needed for this purpose may be used for current year obligations without further action.

<u>Bureau / Account Title / Reporting Category</u>						<u>Amount</u>
Office of the Secretary						
Salaries and expenses						
80	YYYY	YYYY	0137	RptCat	No	
80	YYYY	YYYY	0137	1A		7,400,000
80	YYYY	YYYY	0137	3C		403,000
80	YYYY	YYYY	0137	5		-1,000
80	YYYY	YYYY	0137	8A1	All programs	1,952,000
80	YYYY	YYYY	0137	8A2		1,950,000
80	YYYY	YYYY	0137	8A3		1,950,000
80	YYYY	YYYY	0137	8A4		1,950,000
Bureau of Central Services						
Research and development						
80	X		1309	RptCat	Yes	
80	X		1309	1A		25,000,000
80	X		1309	2A		1,610,000
80	X		1309	3A1		86,000
80	X		1309	3B1		9,000
80	X		1309	3C	1 Department of Government	205,000
80	X		1309	3C	2 All Other Sources	100,000
80	X		1309	4A		27,000
80	X		1309	4B		123,000
80	X		1309	6B		-200,000
80	X		1309	8A1	Administrative expenses	120,000
80	X		1309	8A2		120,000
80	X		1309	8A3		120,000
80	X		1309	8A4		120,000
80	X		1309	8B1	Research	12,880,000
80	X		1309	8B2	Dev. of products	9,600,000
80	X		1309	8C	2004	4,000,000

Compare with Exhibit 121A. Note that all information is presented.

Compare with Exhibit 121C. Note that all information is presented.

Submitted _____ Date _____

Approved _____ Date _____

NOTES

PROGRAM REPORTING CATEGORIES FORMAT

Program Reporting Categories						
Treasury Agency	FY 1	FY 2	Treasury Account	SF 132 Line	Report Cat No	Program Reporting Category
						Projected, Annual Obligations
80	X		1309 8A	1		Salaries
80	X		1309 8A	2		All Other
80	X		1309 8A			Cat A, Sub-total
80	X		1309 8B1	3		Research -- Air
80	X		1309 8B1	4		Research -- Water
80	X		1309 8B1	5		Research -- All Other
80	X		1309 8B1			Research, Sub-total
80	X		1309 8B2	6		Development -- Air
80	X		1309 8B2	7		Development -- Water
80	X		1309 8B2	8		Development -- All Other
80	X		1309 8B2			Development, Sub-total

Note: Program reporting categories are not used to apportion funds, and are not subject to 31 USC 1517.

When the Report Cat No has a number between 1 - 100, the stub will be sent to the FACTS II system for use in budget execution reporting.

You may also include additional rows where the Report Cat No is blank. In this example, these rows serve as sub-totals.

Note how the program reporting categories relate to apportioned amounts in Exhibit 121N's Bureau of Central Services.

